

EXHIBIT D

MODERN HANDLING EQUIP CO
215-943-9100

GIANT BATTERY
62-64 VINCENT CIRCLE
IVYLAND, PA 18974

MAIL PAYMENTS TO, P O BOX 8506 (S-1880) PHILADELPHIA, PA, 19178

PAYMENTS RECEIVED AFTER 01/15/2002
WILL APPEAR ON NEXT MONTHS STATEMENT

63839 01/15/2002 1

8/24/2001 ST 100 150 49327 435.66 435.66

| BALANCE DUE AGING: | CURRENT | OVER 10 | OVER 60 | OVER 90 | |
|--------------------|---------|---------|---------|---------|--------|
| | | | | 435.66 | 435.66 |

EXHIBIT E

GNB BILLING PROBLEMS STILL NOT RESOLVED

09/11/2001

| INV # | DATE | VENDOR | AMOUNT | PO # | CUSTOMER | PROBLEM |
|--------|----------|--------|----------|---------------|------------------|-----------------------------------------------------------------------------------|
| 89430 | 5/9/00 | HYSTER | 1,869.76 | 030700DT | MARCOR | STEVE SMITH TO PROVIDE PROOF OF DELIVERY |
| 138366 | 7/21/00 | HYSTER | 4,570.25 | MCMMASTER-C | MCMMASTER CARR | INV. IN ERROR, MCMMASTER NEVER ORDERED BATTERY, WAITING FOR CREDIT |
| 138367 | 7/21/00 | HYSTER | 4,570.25 | MCMMASTER-D | MCMMASTER CARR | INV. IN ERROR, MCMMASTER NEVER ORDERED BATTERY, WAITING FOR CREDIT |
| 162098 | 8/25/00 | HYSTER | 8,681.19 | 38049-PFIZER | PFIZER | WRONG PO #- CANNOT IDENTIFY WHAT BILL IS FOR, STEVE S TO INVESTIGATE |
| 158689 | 8/21/00 | HYSTER | 2,893.73 | 38049-PFIZER | STERITEK? | WRONG PO #- CANNOT IDENTIFY WHAT BILL IS FOR, STEVE S TO INVESTIGATE |
| 142305 | 7/27/00 | HYSTER | 1,590.00 | 33195-DISPLAY | ? | PRODUCT RETURNED, WAITING FOR CREDIT |
| 147111 | 8/3/00 | HYSTER | 1,854.25 | 33195-DISPLAY | ? | PRODUCT RETURNED, WAITING FOR CREDIT |
| 239246 | 12/22/00 | HYSTER | 5,746.50 | 38649-MICRO | MICROBIO MEDICS | STEVE SMITH WILL PAY AS PER MEETING 5/1/001. NO PAYMENT RECEIVED YET |
| 218361 | 11/8/00 | HYSTER | 6,857.00 | 38650-MICRO | MICRO BIO-MEDICS | AS PER STEVE (5/10) BATTERIES WERE SENT BACK. MODERN WILL RECEIVE FULL CREDIT. |
| 565753 | 9/7/01 | HYSTER | 2,981.00 | 39513 | LOREAL | DUPLICATE INVOICE |
| 558210 | 8/28/01 | HYSTER | 1,930.00 | 39512 | NJ TRANSIT | DUPLICATE INVOICE |

\$ 43,543.93 TOTAL DOLLARS IN QUESTION/DISPUTE WITH SALES DEPT.